



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9944]

RIN 1545-BP42

Credit for Carbon Oxide Sequestration; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to the final regulations (Treasury Decision 9944) that were published in the **Federal Register** on Friday, January 15, 2021. The final regulations provide guidance of the Internal Revenue Code.

DATES: These corrections are effective on [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER] and are applicable on January 15, 2021.

FOR FURTHER INFORMATION CONTACT: Maggie Stehn at (202) 317–6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9944) that are the subject of this correction are issued under section 45Q of the Internal Revenue Code.

Need for Correction

As published on January 15, 2021, the final regulations (TD 9944) contain errors that needs to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9944), that are the subject of FR Doc.

2021–00302, published on January 15, 2021 (86 FR 4728), are corrected to read as follows:

1. On page 4731, the third column, the third through fifth lines of the first paragraph, the language “have existing contracts that were signed before the date these final regulations are published in the **Federal Register**” is corrected to read “have existing contracts that were entered into before January 13, 2021,”.
2. On page 4738, the first column, the eighteenth line from the top of the of the first full paragraph, the language “began. Factors indicating that multiple” is corrected to read “began. Commenters suggested that the final regulations provide that factors indicating that multiple”.
3. On page 4738, the first column, the twenty-first line from the top of the of the first full paragraph, the language “of a single project include, but are not” is corrected to read “of a single project should include, but should not be”.
4. On page 4742, the second column through the third column, the last partial sentence of the block quote, delete the language “A commenter requested the definition of tertiary injectant in § 1.45Q-2(h)(6) of the”.
5. On page 4742, the third column, the first line from the top of the column, the language “proposed regulations be revised because” is corrected to read “A commentator requested the definition or tertiary injectant in § 1.45Q–2(h)(6) of the proposed regulations be revised because ”.
6. On page 4745, the first column, the seventh through tenth lines of the last full paragraph, the language “14040:2006 and ISO 14044:2006. In addition,

Taxpayers must use the NETL's CO2 Utilization Guidance Toolkit, including the guidance and" is corrected to read "14040:2006 and ISO 14044:2006."

7. On page 4745, the second column, lines one and two from the top of the column, delete the language "data available on DOE's website at <https://www.netl.doe.gov/LCA/CO2U>."

8. On page 4759, the third column, the twenty-ninth through thirty-first lines from the top of the column, the language "Treasury decision will take effect on the date of filing for public inspection in the **Federal Register**." is corrected to read "Treasury decision will take effect on January 13, 2021".

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